

Network Management Solution Overview

AllRad Direct (AllRad) designed and developed a healthcare network management system which they used for radiology referrals. Their innovative technology took three 25 developers over 4 years to develop and enhance. The company believes that the total cost was between \$6 and \$8 million. company with one service and an innovative software solution.

The network management solution automates the entire referrals process including scheduling patient appointments, patient appointment follow-up including gathering and communicating imaging results. The system automatically communicates the physiological and clinical data required from the radiological provider to ensure the highest quality of service from the referred facility and the quickest and most accurate diagnosis for the patient. Although the focus of the AllRad Direct development effort was radiology referrals, the generic nature of the software allows easy adaptation for other specialties, labs, and physical therapy facilities.

Strategic Fit and Synergies

Strategic Fit and Synergies

CHT's strategic direction is leverage its industry position as a leading RCM provider and IPA operator to move into the far more lucrative business as an ACO. With a technology platform that already includes PM, RCM, and BI, applications; CHT is well positioned to make the transition. In addition to the existing CHT applications an ACO requires a network management system to coordinate care between providers. The AllRad Network Management Solution is a big step in the right direction. While this acquisition will not provide a complete network management solution for a CHT ACO, it will provide a robust starting point, with many of the features required for an ACO.

CHT will want to leverage the NYNM network to build a future ACO. Currently the NYNM physicians and practices use many different EHR systems. AllRad's Network Management Solution has been designed to easily integrate with most EHR systems, which means that it will make an ideal interface system between existing CHT applications and ACO participating providers and also out-of-network providers.

The AllRad Solution uses the same Microsoft development platform and database as CHT's proprietary Pegasus applications, PARCS and Pegasus BI, which ensures that the same team of technology experts CHT uses for development, support, and enhancement of the existing applications can also be used for the Network Management Solution.

Functionality Assessment

AllRad's Health Network Management Solution delivers the following capabilities to network participants.

- ☐ Referrals
 - Specialists
 - Imaging and Labs
 - Physical Therapy
 - Hospitals, Surgery Centers, and Long Term Care Facilities
 - Pharmacies

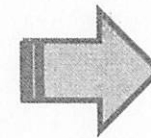
- ☐ Patient Scheduling and Pre-Authorization

- ☐ Billing and Follow-up
 - Insurance both primary and secondary
 - HCFA and EOB features

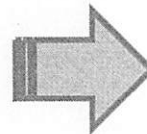
- ☐ Payer Management
 - Contracts and Fee Schedules
 - Claim Submission
 - PPO management

- ☐ Alerts and Notifications
 - Patients
 - Providers

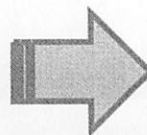
- ☐ Robust Reporting Capabilities



Functionality requires additional enhancements/development



Functionality is not as robust as PARCS and Orion RCM Applications.



BI provides superior functionality, move reports to BI platform..

Functionality Assessment

- ☐ Provider Portal
 - Management and Status Reporting
 - Schedule Change Management
 - Payment Tracking and Reporting
- ☐ Data Collection and Storage
 - Patient Demographics
 - Patient Procedure and Clinical Documentation
 - Billing and Payment Processing and Reporting
- ☐ Automatically Schedules Patient Procedures
 - Contacts patients via fax, e-mail, mail, and phone
 - Enables patient call in and real time scheduling with provider
- ☐ Patient Portal
 - Medical History Request and Reporting
 - Payments and Payment Reporting
 - Appointment Request and Scheduling/Re-scheduling
 - Demographic Data and Insurance Coverage Maintenance
- ☐ Automated notifications and reminders of appointments
- ☐ Automated Alerts when schedules are changed

Technology Assessment

The AllRad Health Network Management Solution is built on a Microsoft technology platform which delivers a highly versatile and dynamic architecture to ensure the highest levels of security, compliance, reliability, and performance. The architecture is designed to be a cloud based SaaS solution to support any scalability, performance, and availability requirements. The following are the key components of the architecture:

Components

SQL Server

.NET 4.5

HL7 interfaces

EDI and Secure FTP file transfer and communications

Fully HIPAA compliant

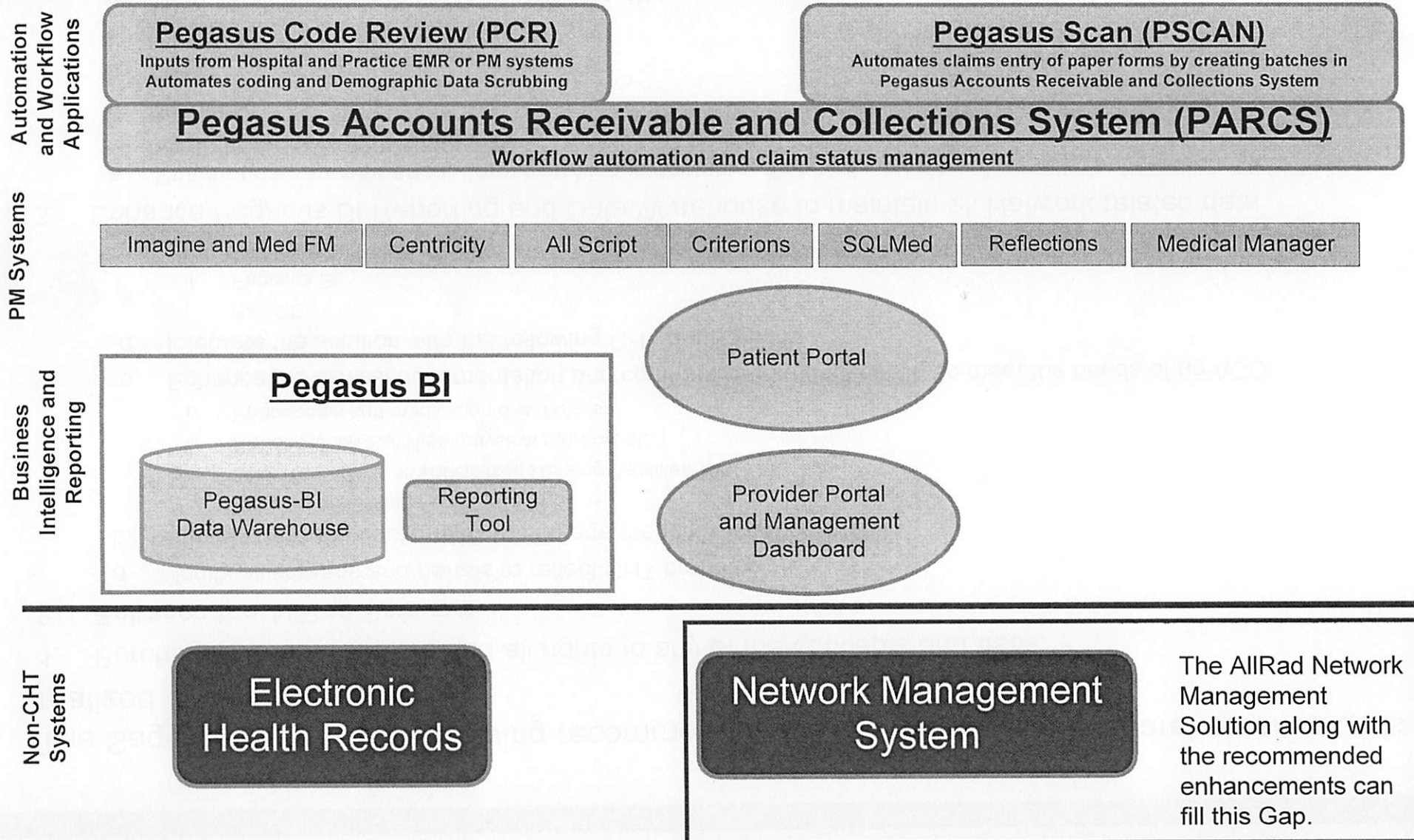
Price Justification Assessment

Initial Price Based on Company Fundamentals and Business Assumptions provided: December 2014

Fundamental Description	2013 – Actual YTD	2014 Actual - YTD	2015	2016
Revenue (forecast)	161000	70000		
Employee forecast:				
Liabilities forecast:				
EBITDA (forecast)	-41000	-4000		
Business Assumptions				
1. All liabilities (known and anticipated) were included in liabilities forecast				
2. Client forecast included both expected new clients and expected lost clients.				
3. Forecast accuracy is + or – 5% accurate				
4.				

Recommendations

Application Platform for CHT - Recommended



Recommendations

The Sage Group has the following recommendations to ensure optimal shareholder value is realized by this acquisition:

1. Purchase AllRad Software and all rights to any of the concepts and uses.
2. Enhance the AllRad Software
 - a. Modify all screens and portals to reflect CHT branding
 - b. Enhance referral functionality to manage the following functionality
 - i. Hospital Admissions and Discharge
 - ii. Long Term Care or Specialized Nursing Facilities, etc.
 - iii. Rehabilitation Facilities (physical therapy, etc.)
 - iv. Pharmacies and medication distributors
 - c. Enhance the clinical documentation and communication functionality to meet the needs of an ACO
 - d. Integrate the solution with the following CHT applications
 - i. PARCS
 - ii. Pegasus BI
 - iii. Provider and Patient Portals
3. Enhance Pegasus BI Reporting and Data Warehouse to maintain all Network related data
 - a. Patient (insurance/finance, demographics, symptoms, diagnosis, treatment, results, satisfaction, lifestyle and health/treatment monitoring info)
 - b. Provider
 - c. Payer
 - d. Clinical
 - e. Note: Must maintain all RCM related data also

Recommendations

Sage Group understands that the implementation of a fully functional Network Management Solution will be guided by the emergent needs of the CHT ACO/IPA and the cost of the enhancements will vary based on the detail design of the final solution; however we provide the following high level cost estimate to help CHT better plan for the enhancement project.

The cost for enhancing and maintaining the software will be around \$3.5 million a year for 3 years and \$500K on-going.

A. Design, Development, Testing, and Implementation – 3 years

1. 10 FTE in USA - \$1.5M
2. 30 FTE in India - \$1M
3. Management Supervision - \$.5M
4. Consultant - \$.25M
5. Misc. - \$.25M

B. Maintenance and Minor Modifications – On-going

1. 1 FTE in USA - \$150 K
2. 5 FTE in India - \$200K
3. Management Supervision - \$50K
4. Misc. - \$100K (Database expansion and performance enhancements)

EXHIBIT L

RE: software company**From:**

Paul Parmar <paul@constellationhealthgroup.com>

To:

Lee Pershan <lsp@robinsonbrog.com>, "A. Mitchell Greene" <amg@robinsonbrog.com>, Adam J Greene <ajg@robinsonbrog.com>

Cc:

David Cykiert <dc@robinsonbrog.com>, Sam Zaharis <sam.zaharis@constellationhealthgroup.com>, Ravi Chivukula <ravi.chivukula@orionhealthcorp.com>

Date:

Wed, 31 May 2017 14:49:04 -0400

Overall profit of RCM business

Get Outlook for Android**From:** Adam J Greene <ajg@robinsonbrog.com>**Sent:** Wednesday, May 31, 2017 2:36:43 PM**To:** Lee Pershan; A. Mitchell Greene**Cc:** Paul Parmar; David Cykiert; Sam Zaharis; Ravi Chivukula**Subject:** RE: software company*Adam J. Greene, Esq.*

Robinson Brog Leinwand Greene Genovese & Gluck PC

875 Third Avenue/9th Floor

New York, NY 10022

(212) 603-0496 (Voice)

PP please explain this

We gather that the two installments should be \$1,050,000. I don't understand the margin requirement - is it that overall profits of the company with some adjustment for the purchase price?

From: Paul Parmar [<mailto:paul@constellationhealthgroup.com>]**Sent:** Wednesday, May 31, 2017 12:59 PM**To:** Adam J Greene; Lee Pershan**Cc:** Sam Zaharis; Ravi Chivukula**Subject:** software company

Adam, Lee

I am acquiring a small software company for 4.5m with payments as follows

1. 2.4m at close
2. 2.1m paid in two 6 monthly installments of 550K each based on the software bringing 12% margin in first 6 months and 15% margins in next 6 months

Create a company called **Physicians Healthcare Network Management Solution (PHNMS)** , LLC to make this acquisition of Objecttech holdings llc

Pl. do this quick so I can get it going.

EHREN-WALIA 004032

EXHIBIT M

FW: various document - marked up

From:

Arvind Walia <awalia@porteck.com>

Paul Parmar <paul@constellationhealthgroup.com>

Date:

Thu, 15 Jun 2017 18:57:37 -0400

Attachments:

Undertaking Agreement - June 2017.docx (22.39 kB); Arvind Walia Employment Agreement 2017.docx (64.76 kB); MIPA - Objecttech Holdings LLC.DOCX (155.4 kB); Niknim Management Inc Consulting Agreement.docx (47.97 kB); Notice to Exercise Option - June 2017.doc (47.62 kB)

Please see the documents.

Objecttech - 1.52M at closing, 325k for 12% EBITDA anytime upto 6months and 325k for 15% EBTDA anytime upto 12 months.

Employment agreement - stock option participation language, 1 year non compete and state of new York instead of arbitration.

Thanks

Arvind

Arvind Walia
CEO, Orion Health Corporation
100 Jericho Quadrangle, Ste 235
Jericho, NY 11753
<http://www.orionhealthcorp.com/>
516-874-8101 (phone)
646-536-2515 (fax)
516-770-6222 (Mobile)

-----Original Message-----

From: Arvind Walia

Sent: Thursday, June 8, 2017 7:18 AM

To: 'Sam Zaharis'

Subject: various document - marked up

Sam

Please see my markups on all documents, in addition I may need to convert the agreement to an asset purchase agreement. I am meeting my accountants today.

Let's work on this and resolve it asap.

Thanks

Arvind

Exhibit
0024

EHREN-WALIA 004413

EXHIBIT N

FW: various document - marked up

From:

Arvind Walia <awalia@porteck.com>

Paul Parmar <paul@constellationhealthgroup.com>

Date:

Mon, 19 Jun 2017 08:50:09 -0400

Attachments:

Undertaking Agreement - June 2017.docx (22.39 kB); Arvind Walia Employment Agreement 2017.docx (64.76 kB); MIPA - Objecttech Holdings LLC.DOCX (155.4 kB); Niknim Management Inc Consulting Agreement.docx (47.97 kB); Notice to Exercise Option - June 2017.doc (47.62 kB)

Paul

Please see the mark up. Please lets finalize today as I will like to close on this asap for one reason which I will talk to you about today.

Regards

Arvind

Arvind Walia
CEO, Orion Health Corporation
100 Jericho Quadrangle, Ste 235
Jericho, NY 11753
<http://www.orionhealthcorp.com/>
516-874-8101 (phone)
646-536-2515 (fax)
516-770-6222 (Mobile)

Original Message-----

From: Arvind Walia
Sent: Thursday, June 15, 2017 6:58 PM
To: Paul Parmar (paul@constellationhealthgroup.com)
Subject: FW: various document - marked up

Please see the documents.

Objecttech - 1.52M at closing, 325k for 12% EBITDA anytime upto 6months and 325k for 15% EBTDA anytime upto 12 months.

Employment agreement - stock option participation language, 1 year non compete and state of new York instead of arbitration.

Thanks

Arvind

Arvind Walia
CEO, Orion Health Corporation
100 Jericho Quadrangle, Ste 235
Jericho, NY 11753
<http://www.orionhealthcorp.com/>
516-874-8101 (phone)
646-536-2515 (fax)
516-770-6222 (Mobile)

Original Message-----

From: Arvind Walia
Sent: Thursday, June 8, 2017 7:18 AM
To: Sam Zaharis'
Subject: various document - marked up

Sam

Exhibit
0025

EHREN-WALIA 004519

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

-----	:
In re:	: Chapter 11
	:
ORION HEALTHCORP, INC. ¹	: Case No. 18-71748 (AST)
	:
Debtors.	: (Jointly Administered)
-----	:
HOWARD M. EHRENBERG IN HIS CAPACITY	:
AS LIQUIDATING TRUSTEE OF ORION	: Adv. Pro. No. 20-08049 (AST)
HEALTHCORP, INC., ET AL.,	:
	:
Plaintiff,	:
	:
v.	:
	:
ARVIND WALIA, NIKNIM MANAGEMENT,	:
INC.	:
Defendant(s)	:
	:
-----	:

**AFFIDAVIT OF FRANK A. LAZZARA IN SUPPORT OF PLAINTIFF'S
MOTION FOR SUMMARY JUDGMENT, OR IN THE
ALTERNATIVE, SUMMARY ADJUDICATION**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Orion Healthcorp, Inc. (7246); Constellation Healthcare Technologies, Inc. (0135); NEMS Acquisition, LLC (7378); Northeast Medical Solutions, LLC (2703); NEMS West Virginia, LLC (unknown); Physicians Practice Plus Holdings, LLC (6100); Physicians Practice Plus, LLC (4122); Medical Billing Services, Inc. (2971); Rand Medical Billing, Inc. (7887); RMI Physician Services Corporation (7239); Western Skies Practice Management, Inc. (1904); Integrated Physician Solutions, Inc. (0543); NYNM Acquisition, LLC (unknown) Northstar FHA, LLC (unknown); Northstar First Health, LLC (unknown); Vachette Business Services, Ltd. (4672); Phoenix Health, LLC (0856); MDRX Medical Billing, LLC (5410); VEGA Medical Professionals, LLC (1055); Allegiance Consulting Associates, LLC (7291); Allegiance Billing & Consulting, LLC (7141); New York Network Management, LLC (7168). The corporate headquarters and the mailing address for the Debtors listed above is 1715 Route 35 North, Suite 303, Middletown, NJ 07748.

I, FRANK A. LAZZARA, being duly sworn, deposes and says: I, Frank A. Lazzara, make this Declaration in support of Plaintiff's Motion for Summary Judgment or, In The Alternative, Summary Adjudication in the above referenced adversary. I make this declaration based on (a) my personal knowledge, (b) my review of relevant documents and information concerning the Debtors' operations, (c) my opinions based upon my experience and knowledge of the Debtors' historically reported financial operations and financial conditions, or (d) information provided to me by management, advisors, employees or other representatives of the Debtors.

1. I was a Managing Director in the Forensic and Litigation Consulting practice of FTI Consulting, Inc. ("FTI"). I am currently a Managing Director in the Global Investigations practice at J.S. Held LLC. I am a Certified Public Accountant ("CPA") in the state of New York, a Certified Fraud Examiner ("CFE"), and am Certified in Financial Forensics ("CFF") by the American Institute of Certified Public Accountants ("AICPA"). I have more than 30 years of experience in accounting, auditing, controllership and forensics.

2. In September 2017, FTI was retained in connection with multiple investigative, advisory, and restructuring tasks regarding Constellation Healthcare Technologies, Inc., Orion Healthcorp., et al. ("CHT"). I led a team of FTI professionals (the "FTI Investigations Team") who, in conjunction with CHT's counsel, began an investigation into the then-current and historically reported financial condition of the Debtor. Beginning September 29, 2017, computer forensics professionals from the FTI Investigations Team directed the collection of CHT's electronically stored information ("ESI") from servers maintained by CHT and its subsidiaries.

3. Included within such acquired ESI were the Office 365 mailboxes of CHT's former CEO, Parmjit "Paul" Parmar ("Parmar"), and CHT's former CFO, Sam Zaharis ("Zaharis"), in addition to CHT's financial systems, accounting records, bank statements, accounts payable, receivables, vendor, customer files and financial systems. The FTI Investigations Team searched and reviewed the financial records, e-mails, and accounts payable information with regard to past operations of the Debtors.

4. FTI also conducted various forensic analyses in an effort to identify and corroborate the payment of certain accounts going forward. As such, I am personally familiar with the Debtors' books and records in hard copy and electronic format, including its general ledger, financial statements and tax returns as well as the historical communications that were committed to e-mail. I continue to assist the plaintiff, Howard M. Ehrenberg, in his capacity as the Liquidating Trustee of Orion Healthcorp, Inc. *et al.* (the "Liquidating Trustee" or "Plaintiff"), in the conduct of investigative tasks.

5. In its review of the Debtors' books and records, the FTI Investigations Team discovered numerous email communications from Robinson Brog Leinwand Greene Genovese & Gluck P.C. ("Robinson Brog"), to former executives of the Debtors (the "September 27, 2017 E-mail"), along with ledgers of the IOLA activity in the escrow account maintained by Robinson Brog at Wells Fargo Bank, N.A. (the "IOLA Account" or "IOLA"). A true and correct copy of the covering email and attachment are attached herein as **Exhibit 1, LAZ**.

6. For the fiscal year ended December 31, 2014, 23.1 million dollars borrowed by Orion through a facility with RCC Commercial, Inc. was deposited into and appears in the IOLA account statement activity², dated 4/1/2014. This inflow of cash was reflected in the

² There are two entries noted in the amounts of \$13.1 million and \$10 million with entries in the "Name " field reading RCC Commercial Inc. and Whitehorse Fin Warehouse Collection, respectively

2014 audited Consolidated Financial Statements of the Debtors Constellation Healthcare Technologies and Subsidiaries as “net proceeds from long term debt” within the “Cash flows from financing activities:” section of the Consolidated Statement of Cash Flows³. (See 2014 Audited Consolidated Financial Statements, a true and correct copy of which is attached hereto as **Exhibit 2**, LAZ)

7. Robinson Brog received the distribution of over \$46 million related to a CHT go-private merger transaction involving the Debtors that closed in January 2017 (“Go-Private Transaction”). These funds raised through the Go-Private Transaction were deposited into the IOLA Account on 2/3/2017. No Debtors other than CHT and Orion deposited monies into the IOLA Account prior to the Transfers based on my review of the IOLA Account as attached hereto as **Exhibit 1**, LAZ.

8. On March 2, 2015, the day prior to the March 3, 2015 Disbursement Authorization and Itemization for the sale of Porteck Corporation assets to Physician Practice Plus, LLC, the IOLA Account records “wire in” for \$9,800,000” and the source of inflow as Constellation Healthcare Technologies. (See **Exhibit 1**, LAZ, pg 3) Thereafter, on March 5, 2015, 9.8 Million was paid from the IOLA Account as reflected on the MS Excel schedule attached hereto as **Exhibit 4**, LAZ which I prepared, comparing the Disbursement Authorization and Itemization form to the IOLA Account. (See **Exhibit 1 and 3**, attached hereto) However as reflected in the IOLA Account, of the 9.8MM, \$3,000,000 was disbursed to First United Health LLC. (See **Exhibits 1**) [Please see the MS Excel schedule attached hereto as **Exhibit 4**, LAZ].

³ According to Note 11 “Line of Credit And Long-Term Debt” to the 2016 audited financials, (Exhibit 5), the unpaid balance of this facility reported on the Consolidated Balance Sheet was \$20,958,879 at 12/31/2016

9. As part of the forensic analysis of the Debtors' books and records between January 1, 2015 and December 31, 2015, no entry was made recording a 2.5 MM debt owed to any of the Sellers of Porteck. I also reviewed the fiscal year 2016 books and records, and similarly noted no recordation of a 2.5 MM debt owed to Sellers of Porteck. There was no evidence within the Debtors' books and records of the satisfaction of an antecedent debt as a result of the Debtors' payment of \$2,500,000 made to Defendants on April 15, 2016.

10. As part of the forensic analysis of the Debtors' books and records between January 1, 2017 and December 31, 2017, no entry was made recording a 1.52 MM debt owed to any of Objecttech Holdings, LLC or to Defendants Walia or NIKNIM. In 2017, the Debtors' books and records do not evidence the satisfaction of any antecedent debt or increase in net assets through the acquisition of an asset such as Objecttech Holdings LLC, AllRad or PHNMS for \$1,520,000.

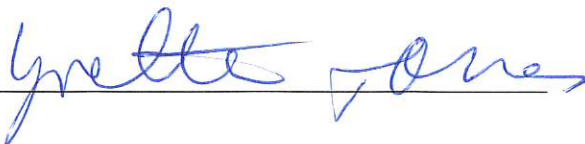
I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 18th day of January, 2023, at New York City, NY.



Frank Lazzara

SWORN TO AND SUBSCRIBED before me this
18th day of January, 2023



YVETTE TORRES
Notary Public, State of New York
No. 01TO629989
Qualified in New York County
Commission Expires March 31, 2026

Exhibit 1

FW: Constellation**From:**

"A. Mitchell Greene" <amg@robinsonbrog.com>

To:

Zaharis <sam.zaharis@constellationhealthgroup.com>

Cc:

"A. Mitchell Greene" <amg@robinsonbrog.com>

Date:

Wed, 27 Sep 2017 16:07:16 -0400

Attachments:

Constellation Billing Memo-1.pdf (3.15 MB); IOLA Quickreport for Constellation Health All Accts.pdf (23.85 kB)

From: A. Mitchell Greene

Sent: Friday, July 28, 2017 1:28 PM

To: Paul Parmar; Sam Zaharis

Subject: Constellation

Paul and Sam:

Attached are the current escrow runs and our Constellation billing memos. Fees are in the area of \$300,000 which I would like to take from escrow to settle up your accounts.

A. Mitchell Greene, Esq.

Robinson Brog Leinwand Greene Genovese & Gluck P.C.

875 Third Avenue/9th Floor

New York, NY 10022

(212) 603-6399 (VOICE)

(347) 227-4901 (EFAX)

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Wells Fargo - IOLA (Non-Interest)
Account QuickReport

All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	04/04/2014	3584	Community Medical Center		Wells Fargo-IOLA	1,923.46		-91,374.76
Check	04/04/2014	3585	Consolidated Communications		Wells Fargo-IOLA	1,007.29		-92,382.05
Check	04/04/2014	3587	Dawn Fryar		Wells Fargo-IOLA	38.50		-93,020.55
Check	04/04/2014	3588	Decision Health		Wells Fargo-IOLA	385.99		-93,386.54
Check	04/04/2014	3589	Elm Street Small		Wells Fargo-IOLA	5,916.35		-99,374.85
Check	04/04/2014	3590	Fox Collections (Emdeon)		Wells Fargo-IOLA	2,554.00		-101,328.85
Check	04/04/2014	3591	Houston Harbaugh		Wells Fargo-IOLA	12,848.29		-114,777.14
Check	04/04/2014	3592	IP Logic Inc.		Wells Fargo-IOLA	1,946.74		-116,773.88
Check	04/04/2014	3593	Jamie Kerestes		Wells Fargo-IOLA	1,126.80		-117,950.68
Check	04/04/2014	3594	Kahryn Lynn		Wells Fargo-IOLA	68.99		-118,029.57
Check	04/04/2014	3595	Kimberly Bill		Wells Fargo-IOLA	58.95		-118,324.57
Check	04/04/2014	3596	Michael Palmer		Wells Fargo-IOLA	295.00		-118,619.57
Check	04/04/2014	3597	Meyer, Unkovic and Scott		Wells Fargo-IOLA	106.61		-118,726.18
Check	04/04/2014	3598	Michael Robert Advertising		Wells Fargo-IOLA	392.46		-119,118.64
Check	04/04/2014	3599	Net Experts		Wells Fargo-IOLA	500.00		-119,618.64
Check	04/04/2014	3600	Peter Dawson		Wells Fargo-IOLA	19,828.74		-139,447.38
Check	04/04/2014	3601	Pinney Bowes Purchase Power		Wells Fargo-IOLA	343.59		-140,197.97
Check	04/04/2014	3602	Premier Medical Associates		Wells Fargo-IOLA	730.40		-141,507.31
Check	04/04/2014	3603	Shaples Business Advantage		Wells Fargo-IOLA	1,279.78		-142,787.09
Check	04/04/2014	3604	Shaples Insurance		Wells Fargo-IOLA	482.59		-143,269.68
Check	04/04/2014	3605	Toshiba Business Solutions		Wells Fargo-IOLA	1,783.06		-145,052.74
Check	04/04/2014	3606	United Concordia		Wells Fargo-IOLA	7,760.00		-152,812.74
Check	04/04/2014	3607	White Plume Technologies, LLC		Wells Fargo-IOLA	696.00		-153,510.74
Check	04/04/2014	3608	American Telephony Inc.		Wells Fargo-IOLA	376.30		-153,887.04
Check	04/04/2014	3609	Business Systems and Services Inc.		Wells Fargo-IOLA	5,803.05		-159,690.09
Check	04/04/2014	3610	Centron Data Services Inc.		Wells Fargo-IOLA	1,460.63		-161,150.72
Check	04/04/2014	3611	City of Parkersburg - BAO Tax		Wells Fargo-IOLA	5,167.50		-166,318.22
Check	04/04/2014	3612	Edison Business Services		Wells Fargo-IOLA	164.38		-166,482.60
Check	04/04/2014	3613	Highmark Blue Shield		Wells Fargo-IOLA	2,073.35		-168,555.95
Check	04/04/2014	3614	Lamp Postproof		Wells Fargo-IOLA	95.40		-168,651.35
Check	04/04/2014	3615	Meyer, Unkovic and Scott		Wells Fargo-IOLA	594.00		-169,245.35
Check	04/04/2014	3616	Michael Robert Advertising		Wells Fargo-IOLA	106.61		-169,351.96
Check	04/04/2014	3617	Neopost USA Inc.		Wells Fargo-IOLA	226.80		-169,578.76
Check	04/04/2014	3618	Noe Office Equipment		Wells Fargo-IOLA	433.03		-170,011.79
Check	04/04/2014	3619	Office Depot Credit Plan		Wells Fargo-IOLA	1,563.49		-171,575.28
Check	04/04/2014	3620	Procy & Associates, CPAs A.C.		Wells Fargo-IOLA	1,695.70		-173,271.02
Check	04/04/2014	3621	Sir Speedy		Wells Fargo-IOLA	5,103.60		-178,374.62
Check	04/04/2014	3622	Slap Advantage		Wells Fargo-IOLA	7,235.37		-185,610.00
Check	04/04/2014	3623	Viera		Wells Fargo-IOLA	218.94		-185,828.94
Check	04/04/2014	3624	Orion Healthcorp, Inc.		Wells Fargo-IOLA	12,848.29		-198,677.23
Check	04/04/2014	3625	Toshiba Business Solutions		Wells Fargo-IOLA	20,291.00		-218,968.23
Check	04/04/2014	3626	Houston Harbaugh		Wells Fargo-IOLA	3,380.00		-222,348.23
Check	04/04/2014	3627	Houston Harbaugh PC Operating Account		Wells Fargo-IOLA	5,099.00		-227,447.23
Check	04/04/2014	3628	Albena Health		Wells Fargo-IOLA	10,000.00		-237,447.23
Check	04/04/2014	3629	E2 to Use		Wells Fargo-IOLA	3,380.00		-240,827.23
Check	04/04/2014	3630	Jaffe & Asher Atty IOLA Act		Wells Fargo-IOLA	3,380.00		-244,207.23
Check	04/04/2014	3631	New American - Corp.		Wells Fargo-IOLA	3,380.00		-247,587.23
Check	04/04/2014	3632	Orion Healthcorp, Inc.		Wells Fargo-IOLA	3,380.00		-250,967.23
Check	04/04/2014	3633	Wolf Riffin Shapiro Schuman Rabkin LLP		Wells Fargo-IOLA	3,380.00		-254,347.23
Check	04/04/2014	3634	Weather, Riley & Sheppard LLP Trust		Wells Fargo-IOLA	3,380.00		-257,727.23
Check	04/04/2014	3635	Constellation Health Group		Wells Fargo-IOLA	3,380.00		-261,107.23
Check	04/04/2014	3636	Constellation Health LLC		Wells Fargo-IOLA	3,380.00		-264,487.23
Check	04/04/2014	3637	RCC Commercial LLC		Wells Fargo-IOLA	3,380.00		-267,867.23
Check	04/04/2014	3638	Prokauer Rose LLP Atty Trust Act		Wells Fargo-IOLA	3,380.00		-271,247.23
Check	04/04/2014	3639	Graham Curtin, PA		Wells Fargo-IOLA	3,380.00		-274,627.23
Check	04/04/2014	3640	Community Bank		Wells Fargo-IOLA	3,380.00		-278,007.23
Check	04/04/2014	3641	Grant Thornton UK LLP		Wells Fargo-IOLA	3,380.00		-281,387.23
Check	04/04/2014	3642	Wells Fargo Bank, NA		Wells Fargo-IOLA	3,380.00		-284,767.23
Check	04/04/2014	3643	Wells Fargo Bank, NA		Wells Fargo-IOLA	3,380.00		-288,147.23
Check	04/04/2014	3644	Orion United Health LLC		Wells Fargo-IOLA	3,380.00		-291,527.23
Check	04/04/2014	3645	First United Health LLC		Wells Fargo-IOLA	3,380.00		-294,907.23
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